

**REMARKS**

This case has been carefully reviewed and reconsideration and favorable action is respectfully requested. In accordance with the amendments, claims 1, 2, and 3 are canceled, claim 4 is added. Claim 4 is pending in this application and no claims are allowed.

**Claim Rejections – 35 USC § 102(b)**

In the Office Action dated July 09, 2007, claims 1 and 3 were rejected under 35 USC § 102(b) as being anticipated by Herng-Jer Lee, Chia-Chi Chu, and Wu-Shiung Feng; Intelligent Multipoint Arnoldi (IMA) approximations of FIR order linear-phase IIR filters; 26-29 May 2002; Dept. of Electr. Eng., Chang Gung Univ., Taoyuan, Taiwan; Circuits and Systems, 2002. ISCAS 2002. IEEE International Symposium on; Volume 1; Page I-417 – page I-420 (hereafter Lee).

Claims 1 and 3 have been canceled making the rejections in paragraphs 4 and 5 of the Office Action moot. The Applicant respectfully requests reconsideration and withdrawal of the rejection based upon Lee.

**Allowable Subject Matter**

In paragraph 6 of the Office Action, claim 2 would be allowable if rewritten to overcome the rejection(s) under 35 U.S.C. 102(b) set for in the Office Action and to include all to the limitations of the base claim and any intervening claims. New claim 4 is presented. The claim 4 is written to include the allowable subject matter of claim 2 with all the limitations of the base claim.

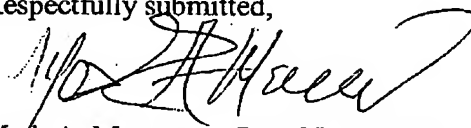
Based upon the aforementioned amendments, the Applicant believes the rejection of claim 1 and 3 are overcome. Further, the amendment satisfies the Office Action requirements for presenting allowable subject matter.

The Applicant believes the claims, as currently presented, are in condition for allowance.

The Applicant respectfully request reconsideration of the Application in light of the amendments and remarks presented herein.

October 3, 2007

Respectfully submitted,



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## CERTIFICATE OF FACSIMILE TRANSMISSION

OCT 03 2007

I hereby certify that the foregoing Amendment in response to an Official Action of July 9, 2007 in application Serial No. 10/827,504, filed on April 19, 200, of Herng-Jer Lee, entitled "AN EFFICIENT DIGITAL FILTER DESIGN TOOL FOR APPROXIMATING AN FIR FILTER WITH A LOW-ORDER LINEAR PHASE IIR FILTER", and a transmittal letter are being sent by facsimile transmission to: The Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on October 4, 2007.



Jamie L. Glawe

On behalf of Mark A. Mersereau

Date of Signature: October 4, 2007